

## **2015 BUDGET SUBCOMMITTEE QUESTIONS**

### **PROGRAM PERFORMANCE**

- a. Do you have defined outcomes or measurements for your program(s)? What are they and are these measures listed somewhere so the public can see them?

*Response: We begin each year with a detailed work plan based on the anticipated hours for each audit, examination or project we expect to perform during the fiscal year. The work plan is modified during the year as we are engaged by additional clients or it is determined anticipated work will not be performed.*

*Actual hours for each audit, examination or project are tracked through our time reporting system. Significant variances from anticipated hours require explanation. The final measurement of our work is the reports we issue each year, which are all available on our web site and in our Office.*

- b. What data is available to show Iowans that your program(s) are an effective investment of taxpayer dollars? Where can Iowans find this data?

*Response: The best source of data showing our effectiveness is the reports we issue each year, which are all available on our web site and in our Office.*

- c. Can you provide the committee with performance data for your programs over the last 5 or 10 years?

*Response: Yes.*

### **PROGRAM EFFICIENCY**

- a. Have you examined what other states are doing to improve performance and reduce costs?

*Response: Yes we have.*

- b. Can you share with the committee what other states are doing?

*Response: The most significant undertaking by other State Auditor's Offices to improve performance and reduce costs which could affect a large number of State Auditor's Offices is implementation of electronic working papers. Other undertakings are to address State-specific issues.*

- c. Which of these ideas are you considering for implementation here in Iowa?

*Response: We are in the process of issuing a Request for Proposals (RFP) for an electronic working paper system. After responses are received and evaluated and systems being considered for acquisition are tested, a decision about acquiring an electronic working paper system will be made.*

- d. Are there websites or organizations we could go to obtain more information on what other states' programs are doing to provide more efficient services?

*Response: Each State Auditor's Office has a web site describing their operations and the National State Auditors Association has a web site ([www.nasact.org](http://www.nasact.org)) describing the general activities of State Auditor's Offices.*

- e. Do you have an email address or a comment section on your website where Iowans can suggest improvements to your program or agency?

*Response: We have an email address ([info@auditor.state.ia.us](mailto:info@auditor.state.ia.us)) where Iowans can ask questions, request assistance or make suggestions regarding our operations.*

## PROGRAM DUPLICATION

- a. Are there any other programs that are providing the same or similar services?  
*Response: No other State programs provide the same or similar services provided by the Auditor of State's Office.*
- b. Is there a reason why we need more than one program providing the same or similar service?  
*Response: Not applicable, based on the response to (a) above.*
- c. Have you had any discussions with the other agencies or programs to find ways to maximize the use of the taxpayer's dollars?  
*Response: We discuss with each client how we can work together to achieve efficiencies in the audit process at the start of each audit. In addition, we discuss how implementation of our audit recommendations can result in efficiencies in both client operations and our audit operations.*
- d. Are there any laws or administrative rules that would limit your ability to work with the other programs or departments?  
*Response: No.*
- e. Are there any laws or administrative rules that could be changed to make your program or agency work better?  
*Response: Not for existing State programs. For any new State programs which may be established, establishing specific, measurable and reportable results for the program would enable us to better determine if the program was meeting the intent of the Legislature.*

## OTHER

- a. Would it be a burden to your agency to ask that your presentations be delivered to the Legislative Services Agency 48 hours in advance of your appearance before the committee?  
*Response: We will provide the presentation to LSA 48 hours in advance of the presentation if we are requested to do so.*
- b. If you are required to reduce your budget by 1%, 5%, or 10%, where would you suggest we focus our attention?  
*Response: We have submitted a budget request which is reasonable and necessary to accomplish our work plan for Fiscal Years 2016 and 2017. Any reductions in our budget request will reduce the amount of audit oversight we are able to provide lowans over government activities they are paying for and benefitting from.*